

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE**

ALEXANDER FABRICS, LLLP,)	
)	
Plaintiff,)	
)	C.A. No. 07-174-GMS
v.)	
)	
ROKA APPAREL PRODUCTS, LLC,)	
)	
Defendant.)	

**PLAINTIFF ALEXANDER FABRICS, LLLP'S
ANSWERING BRIEF IN OPPOSITION TO DEFENDANT
ROKA APPAREL PRODUCTS, LLC'S MOTION TO STAY**

Dated: August 20, 2007

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NATURE AND STAGE OF THE PROCEEDING

On March 26, 2007, Plaintiff Alexander Fabrics LLLP (“Plaintiff” or “Alexander”) commenced the present proceedings against Roka Apparel Products, LLC (“Roka”). Through this action, Alexander seeks relief for Roka’s refusal to pay for goods sold and delivered by Alexander to Roka. On April 19, 2007, after the time for responding to the complaint had passed, Roka sought from Alexander an extension of time in which to respond to the complaint. Alexander agreed to an extension, however, Roka did not seek the approval of the Court nor did Roka answer the complaint. Instead, Roka used the time to prepare and file a complaint in the Circuit Court, Fourth Judicial Circuit in and for Duval County, Florida, Case No. 16-2007-CA-000151 (the “Florida Action”). On May 4, 2007, Defendant filed a motion to dismiss for lack of subject matter jurisdiction or, in the alternative, to stay this action in favor of the second-filed Florida Action.

On May 15, 2007, Alexander requested that Roka identify the citizenship of its members. Roka never responded. On May 31, 2007, Alexander again requested that Roka identify the citizenship of its members. To date, Roka has failed to identify the citizenship of its members. On June 1, 2007, Alexander filed an answering brief in opposition to Roka’s motion to dismiss or, in the alternative, stay. (D.I. 12). Contemporaneously therewith, Alexander filed a first amended complaint to resolve any purported concerns raised by Roka with respect to subject matter jurisdiction. (D.I. 10).

On June 13, 2007, instead of filing an answer as required by the Federal Rules of Civil Procedure, Roka moved this Court for an extension of time to respond to the first amended complaint. (D.I. 14). On July 11, 2007 the Court denied Roka’s motion. (D.I. 18). On July 13, 2007 Roka filed an answer to the first amended complaint. (D.I. 19). One week later, Roka amended the answer to include a counterclaim -- the same claim that forms the basis for the

Florida Action. (D.I. 21). On August 2, 2007, Roka filed a motion to stay the present action, and filed a memorandum in support thereof. (D.I. 22, 23). The stay arguments raised in the most recent memorandum are nearly identical to those raised in the memorandum filed on May 4, 2007.¹ (*Compare* D.I. 6 and 23). This is Alexander's answering brief in opposition to Roka's motion to stay.

SUMMARY OF ARGUMENT

1. Roka's effort to stay the present action in favor of the Florida Action is a classic case of forum shopping and should not be countenanced by this Court. The present action is the first-filed action and should proceed in lieu of the second-filed Florida state action. Roka only filed the Florida state action in response to the present action (after it secured an extension in the present action), and Roka has not identified any justifiable basis on which this Court should stay this action.

STATEMENT OF FACTS

Between February and April 2005, Roka issued multiple purchase orders for the purchase of various styles and colors of customized fabric (the "Fabric") from Alexander to be used in the manufacture of its products. Compl. ¶ 8.² None of the negotiations for the sale of the Fabric took place in Florida. Perry Decl. ¶2³. No sales calls between Alexander and Roka took place in

¹ Roka has not re-filed its motion to dismiss for a purported lack of subject matter jurisdiction, but instead has relegated an unsupported argument to a footnote. *See* D.I. 23 at 1 n.1. Alexander's first amended complaint properly pleads subject matter jurisdiction. *See* D.I. 10 at ¶¶ 2-7. Notably, Roka has still failed to identify to the Court or Alexander the jurisdictions in which its members reside. It would be logical to assume that if Roka had a belief that this Court lacked subject matter jurisdiction based upon the information contained in the first amended complaint, it would have moved to dismiss on that basis. Yet, Roka has not done so.

² References to the First Amended Complaint filed on June 1, 2007 by Alexander Fabrics, LLLP (D.I. 10) are cited herein as "Compl. ¶ ____."

³ Citations to "Perry Decl. ¶ ____" refer to the Declaration of Christopher Perry filed on June 1, 2007.

Florida. Perry Decl. ¶2. No payment was tendered in Florida. Perry Decl. ¶2. None of the Fabric was manufactured in Florida. Perry Decl. ¶2.

Alexander delivered all of the Fabric ordered by Roka. Compl. ¶ 8. Title to the Fabric transferred to Roka in the State of North Carolina upon delivery by Alexander to a delivery company in the State of North Carolina. Perry Decl. ¶3. Thereafter, upon Roka's direction, the delivery company shipped the Fabric to a logistics company in Florida that would, in turn, ship the Fabric to Roka's manufacturing facilities in Central America. Perry Decl. ¶3. To date, Roka has either sold the Fabric, or continues to retain the sole and exclusive possession of the goods. Compl. ¶ 9.

On several occasions, Roka acknowledged that it owed the sum of \$152,238.55 to Alexander for the Fabric, but stated that it could not make those payments due to financial difficulties. Compl. ¶¶ 10, 16. Roka informed Alexander that it had retained a New York-based management firm to assist it in negotiations with other trade creditors like Alexander to pay off its debts at a fraction of what was owed. *Id.* However, no deal could be reached given the cut-rate proposal offered by Roka. Despite Alexander's numerous demands for payment, Roka has refused to pay for the Fabric as required by the agreement between the parties. Compl. ¶¶ 11, 20. To date, Roka has not paid for all or any portion of the money owed to Alexander. Compl. ¶ 14.

ARGUMENT

I. A STAY OF THIS ACTION IS NOT WARRANTED.

Alexander filed its Complaint in this Court on March 26, 2007. After the time for responding had passed, Roka requested an extension and Alexander did not oppose the request. However, Roka used that extension to file an action in Florida state court on April 30, 2007. On August 2, 2007, Roka brought a counterclaim in this Court raising the same claims as those in

the Florida Action. Compare Exhibit A hereto, ¶¶ 5-52 (First Amended Florida Complaint) and D.I. 21, ¶¶ 5-52 (Counterclaim). Now, Roka is asking the Court to stay this case in favor of its second-filed Florida Action. Such a request is inapposite to well-established case law.

A. The First-Filed Delaware Action Should Proceed -- Not The Florida Action.

In its brief, Roka completely ignores the fact that Alexander filed its Complaint more than a month before Roka initiated the Florida Action. This is not surprising in light of the relevance of the first-filed rule to this case. Under the first-filed rule, “priority is given to an earlier filed action, such that any subsequently filed action involving the same parties and the same issues should be stayed and/or transferred to the court in which the earlier filed action is pending.” *APV N. Am., Inc. v. Sig Simonazzi N. Am., Inc.*, 295 F. Supp. 2d 393, 396 (D. Del. 2002). It is clear that this action was filed first; accordingly, “the court which first has possession of the subject must decide it.” *E.E.O.C. v. Univ of Pennsylvania*, 850 F.2d 969, 971 (3d Cir. 1988) (quoting *Crosley Corp. v. Hazeltine Corp.*, 122 F.2d 925, 929 (3d Cir. 1941)). And only in “rare or extraordinary circumstances” should the first-filed action give way to one filed later. *E.E.O.C.*, 850 F.2d at 971; see *APV*, 295 F. Supp. 2d at 396 (stating that “invocation of the first-filed rule ‘will usually be the norm, not the exception’”) (quotations omitted). Roka has not, and cannot, show that this exception to the rule applies here.

Nor can Roka avoid the application of the first-filed rule to this case by arguing that these two actions involve different parties or issues. First, Roka does not dispute that the two actions involve the same parties. Second, on August 2, 2007 Roka amended its answer to the first amended complaint to include a counterclaim which is nearly a verbatim recitation of the complaint in the Florida Action. Thus, both actions involve the same parties and the same issues.

While addressing this issue earlier in the litigation, Roka relied upon this Court's decision in *Omnicon Group, Inc. v. Employers Reinsurance Corp.*, C.A. No. 01-839-GMS, 2002 WL 109346, at *2 (D. Del. Jan. 28, 2002) for the proposition that the first-filed rule is not applicable to concurrent federal and state actions. Roka, however, disregards footnote three of the Court's opinion in *Omnicon* wherein the Court stated that "[b]ecause the court finds other compelling reasons to transfer this case to New York, it expresses no opinion on whether the first-filed rule should apply to concurrent state and federal cases." *Id.* at *2 n.3 (emphasis added). Fairly read, this Court's opinion in *Omnicon Group* does not preclude application of the first-filed rule to concurrent federal and state court actions. In fact, several cases recognize the applicability of the first-filed rule to the present circumstances. *See, e.g., Commercial Union Ins. Cos. v. Torbaty*, 955 F. Supp. 1162, 1163-4 (E.D. Mo. 1997) (applying first-filed rule to concurrent state and federal cases); *Merrill Lynch, Pierce, Fenner & Smith, Inc. v. Haydu*, 675 F.2d 1169, 1174 (11th Cir. 1982) (same); *Andersen Windows, Inc. v. Delmarva Sash & Door Co. of Md.*, C.A. No. 02-74 DWF/ASB, 2002 WL 1424570, at *5 (D. Minn. June 28, 2002) (applying the first-filed rule to a concurrent action in federal and state court); *United Artists Theatre Circuit, Inc. v. Fed Comm'n's Comm'n*, 147 F. Supp. 2d 965, 979 n.12 (D. Ariz. 2000) ("The principle is no less applicable when the courts set in competition against each other are a federal district court and a state court.").

If the Court determines that the holding of *Omnicon* precludes the strict application of the first-filed rule, the principles of the first-filed rule should nonetheless apply. For this reason, and the reasons discussed below, Roka's motion to stay should be denied.

B. Roka Has Offered No Reasoned Basis Why The Present Action Should Be Stayed In Favor Of The Florida Action.

Roka requests that this Court stay this Action in favor of a second-filed Florida state court action, arguing that the *Jumara* private and public interest factors favor such a result. Roka is mistaken.

Roka selectively cites federal court decisions (including this Court), taking language out of context and omitting the holding of those courts. For example, Defendant cites this Court's decision in *United States v. Cargill, Inc.* for the proposition that "[F]ederal district courts have the inherent discretionary power to stay proceedings pending the disposition of parallel proceedings in a second court." 508 F. Supp. 734, 747 (D. Del. 1981). However, two sentences later, the Court instructed that "the district court's discretion in this regard is narrowly circumscribed, and in general only with the presence of exceptional circumstances will the existence of concurrent state proceedings warrant the abdication of the 'virtually unflagging obligation of the federal courts to exercise the jurisdiction given them.'" *Id.* at 748 (*quoting Colorado River Water Conservation Dist. v. U.S.*, 424 U.S. 800, 817-818 (1976)). And two paragraphs later, the Court explained that "[Defendant] must demonstrate the existence of exceptional circumstances or a clear case of hardship or inequity in being required to go forward before a district court may stay its hand." *Id.* (quotation omitted).

Roka also cites the Supreme Court's decision in *Colorado River Water Conservation District v. U.S.*, yet completely omits the Court's discussion of the overarching rule governing situations such as the one at bar: "Generally, as between state and federal courts, the rule is that the pendency of an action in the state court is no bar to proceedings concerning the same matter in the Federal court having jurisdiction." 424 U.S. at 817 (internal citation omitted). Defendant has misinterpreted the governing body of law.

Further, even a cursory review of the relevant private and public interest factors dictate that this case should proceed in this Court. And, as repeatedly stated by this Court, “courts should not override plaintiffs’ choice of forum unless the balance of convenience is ‘strongly in favor of (the) defendant.’” *Moore v. Little Giant Indus., Inc.*, 513 F. Supp. 1043, 1050 (D. Del. 1981) (quoting *Shutte v. Armco Steel Corp.*, 431 F.2d 22, 25 (3d Cir. 1970)). Moreover, the heavy burden of establishing the need for a stay of this action in favor of the second-filed Florida Action rests squarely with Roka. *Jumara v. State Farm Ins. Co.*, 55 F.3d 873, 879 (3d Cir. 1995); *Bering Diagnostics GmbH v. Biosite Diagnostics, Inc.*, C.A. No. 97-501-MMS, 1998 WL 24354, at *3 (D. Del. Jan. 6, 1998). This burden has not been met. Indeed, a motion of the type submitted by Roka should be denied where the factors are evenly balanced or weigh only slightly in favor of transfer. *APV*, 295 F. Supp. 2d at 398. To the contrary, and as fully illustrated below, the relevant factors strongly indicate that this Court should adjudicate this case.

1. The Private *Jumara* Factors Strongly Weigh In Favor Of Proceeding In Delaware.

The private interest factors strongly support a finding that this action should proceed in this Court. Those factors are as follows: 1) plaintiff’s forum preference; 2) defendant’s preference; 3) whether the claim arose elsewhere; 4) the convenience of the parties as evidenced by their relative physical and financial condition; 5) the convenience of the witnesses, but only to the extent that the witnesses may be unavailable for trial in one of the fora; and 6) the location of the books and records, but only to the extent that the files could not be produced in the alternative forum. *Jumara*, 55 F.3d at 879.

First, Alexander, by choosing to file suit here, has clearly expressed that its choice of forum is Delaware. This choice is entitled to great deference; indeed, of all the factors to be

considered, this is the weightiest. *See Shutte*, 431 F.2d at 25 (stating that “a plaintiff’s choice of a proper forum is a paramount consideration”).

Second, while Roka, a *Delaware* limited liability company, may prefer to litigate on its home turf in Florida, this alone is not sufficient to warrant a stay of this action. This Court has consistently held that by choosing to form an entity in Delaware and seeking the benefits of Delaware law, a defendant should expect to respond to litigation both in its principal place of business and its state of formation or incorporation. *See, cf. Wesley-Jessen Corp v Pilkington Visioncare, Inc*, 157 F.R.D. 215, 218 (D. Del. 1993) (stating that defendant corporations “should not be successful in arguing that litigation in their state of incorporation is inconvenient”); *Tuff Torq Corp v. Hydro-Gear Ltd. P’Ship*, 882 F. Supp. 359, 363 (D. Del. 1994) (“The fact that [defendant] incorporated in Delaware should not be regarded lightly [Defendant] chose Delaware as its legal home and should not now complain that another corporation has decided to sue [it] there.”). Thus, Alexander had a “rational and legitimate reason for choosing to [bring suit in this Court].” *Stratos Lightwave, Inc. v. E2O Commc’ns, Inc.*, C.A. No. 01-309-JJF, 2002 U.S. Dist. LEXIS 5653, at *7 (D. Del. Mar. 26, 2002).

Third, Alexander’s claim did not arise in Florida. None of the negotiations occurred in Florida; no sales calls were made in Florida; the Fabric was not manufactured in Florida; payments were not tendered in Florida; and title to the Fabric transferred in North Carolina. Perry Decl. ¶¶2, 3. The purchase orders attached by Roka to support its counterclaim also support Alexander’s position that goods were delivered by Alexander to a common carrier in North Carolina whereby the goods were shipped via an unrelated third party freight forwarding company who would just forward the fabric directly to a manufacturing facility in Honduras. The purchase orders provide that the fabric should be “ship[ed] To: HAMLET

MANUFACTURING #2 CUTTING DEPT (ROKA) ZOLI PARQUE INDUSTRIAL VILLANUEVA BUILDING #17 VILLANUEVA-C **HONDURAS**". (D.I. 21, Ex. A)(emphasis added). Any ties to Florida are, at best, *de minimus*. Notwithstanding Roka's best efforts to characterize this dispute as arising in Florida, it simply did not.

Fourth, as to the convenience of the parties, both parties are relatively sophisticated business entities with adequate resources to prosecute or defend an action in this Court. Additionally, Roka's assertion that staying the case in favor of the Florida Action would not be any more inconvenient to Alexander than trying the action in Delaware, but would substantially reduce the burden to Roka (D.I. 23 at 6), is of no consequence in determining whether to stay this Action. This Court rejected an identical argument in *Tuff Torq Corp. v. Hydro-Gear L.P* holding that the assertion that Delaware was equally inconvenient "simply does not meet the burden of establishing factors which strongly favor transferring the case." 882 F. Supp. at 363. Further, a party who asserts inconvenience on a motion to transfer must come forward with information to establish: "how many witnesses are involved, the materiality of these witnesses to the case, how far these witnesses are from the transferee Court as compared with this Court, how long they will be required at the trial, and whether they are persons whose time is vitally important to the defendant's business." *Salpento v Pohlrad*, C.A. No. 93-167-MMS, 1994 WL 794756, at *2-3 (D. Del. Jan. 6, 1994). RoKa's broad, conclusory statements of witness inconvenience should be entitled to no weight.⁴ See *Motorola Inc. v. PC-Tel, Inc*, 58 F. Supp. 2d 349, 359 (D. Del. 1999); cf. *Tuff Torq Corp.*, 882 F. Supp. at 363 (stating that "[d]efendant is

⁴ Alexander raised this deficiency in opposing Roka's first motion to stay, but Roka nonetheless failed to cure this shortcoming. (D.I. 12 at 10). Of course, it is too late to do so at this juncture. See footnote 5.

a Delaware Corporation ... and as a corporate citizen of Delaware, both the corporation and its managers must anticipate the possibility of being hauled into court here”).

Finally, with regard to the fifth and sixth private interest factors, Roka has not asserted that witnesses will be unavailable for trial in Delaware, nor has Roka alleged that books and records could not be produced in Delaware.⁵ In sum, the private interest factors strongly militate in favor of this Court adjudicating this first-filed action.

2. The Public *Jumara* Factors Militate In Favor Of Delaware.

The public interest factors identified are as follows: 1) the ability of the Court to enforce the judgment; 2) practical considerations making the trial easy, expeditious or inexpensive; 3) the relative congestion of the two dockets in the respective fora; 4) the local interest in deciding local controversies at home; 5) the public policies of the fora; and 6) the familiarity of the trial judge with the applicable state law in diversity cases. *Jumara*, 55 F.3d at 879-880. These factors weigh in favor of adjudicating this dispute in Delaware.

Roka, while reciting the relevant public interest factors in its brief, proffers only generalized statements that those factors favor a stay of this action. Roka fails to provide any specific support for its argument. In any event, the public interest factors weigh in favor of this Court.

Delaware has an interest in deciding this controversy. Roka’s claim that its incorporation in Delaware is a “tenuous link” to this jurisdiction is a misapprehension. Delaware courts have repeatedly expressed the interest Delaware has in deciding legal disputes involving a business entity formed under Delaware law. *See Schering Corp v Amgen Inc.*, 969 F. Supp. 258, 269 (D.

⁵ Roka cannot now make such an assertion because it is not proper to reserve such material for a reply brief. *See* Delaware District Court Local Rule 7.1.4(G)(2) (“The party filing the opening brief shall not reserve material for the reply brief which should have been included in a full and fair opening brief.”).

Del. 1997). Roka has sought the benefits and protections of Delaware law and should not now be heard to complain about defending a claim in Delaware.

The remaining factors, ignored by Roka, do not support Roka's position. Roka has not established that it would be unduly difficult for this Court to hear this action, nor has it identified any public policies that might be harmed by this Court hearing matters relating to contract law.⁶ Additionally, there are no concerns over the enforceability of this Court's judgment. Finally, Roka itself has removed any concern about piecemeal litigation by voluntarily amending its answer to include a counterclaim which is the same cause of action as that raised in the Florida Action. Indeed, Roka has obviated the need for the Florida Action -- Alexander and Roka's causes of action have both been raised in this Court.

On a motion to transfer (and in this case stay), it is the moving party's burden to demonstrate that these factors strongly weigh in favor of a transfer of venue. *See Datex-Ohmeda, Inc. v. Hill-Rom Servs., Inc.*, 185 F. Supp. 2d 407, 412-13 (D. Del. 2002). Roka has failed to make any showing, let alone, satisfied the heavy burden it bears.

⁶ Notwithstanding Roka's bald assertion (D.I. 23 at 7), there is no evidence to support Roka's contention that Florida law would govern this dispute.

CONCLUSION

For the foregoing reasons, the Court should deny Roka's motion to stay.

A handwritten signature in black ink, appearing to read 'Shandler', is written over a horizontal line.

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Dated: August 20, 2007

**IN THE UNITED STATES DISTRICT COURT
DISTRICT OF DELAWARE**

CERTIFICATE OF SERVICE

I hereby certify that on August 20, 2007 I electronically filed the foregoing document with the Clerk of Court using CM/ECF which will send notification of such filing(s) and Hand Delivered to the following:

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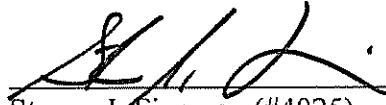

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EXHIBIT A

IN THE CIRCUIT COURT, FOURTH
JUDICIAL CIRCUIT, IN AND FOR
DUVAL COUNTY, FLORIDA

ROKA APPAREL PRODUCTS, LLC,
a Delaware limited liability
company,

CASE NO: 16-2007-CA000151XXX

Plaintiff,

DIVISION: CV-E

vs.

ALEXANDER FABRICS, LLLP,
a North Carolina limited liability
limited partnership,
Defendant.

FIRST AMENDED COMPLAINT AND DEMAND FOR JURY TRIAL

Plaintiff, ROKA APPAREL PRODUCTS, LLC, a Delaware limited liability company ("ROKA" or "Plaintiff") sues ALEXANDER FABRICS, LLLP, a North Carolina corporation ("ALEXANDER" or "Defendant") and alleges as follows:

JURISDICTION, PARTIES AND VENUE

1. This is an action for damages in excess of \$15,000.00 and for equitable and related relief.
2. One or more of the causes of action accrued in Duval County, Florida.
3. Plaintiff ROKA is a limited liability company formed in Delaware, which, at all material times herein, maintained an office to transact business in Duval County Florida. ROKA is a manufacturer of women's undergarments and swimwear.
4. Defendant ALEXANDER is a limited liability limited partnership formed in North Carolina with its principal place of business in North Carolina. ALEXANDER engaged in business in the State of Florida from which the causes of action alleged herein arose, subjecting ALEXANDER to the personal jurisdiction of this Court pursuant to

§48.193 (1)(a), Fla. Stat. (2007). ALEXANDER also breached several contracts with ROKA in Florida by failing to perform acts required by the contracts to be performed in Florida, from which the causes of action alleged herein arose, subjecting ALEXANDER to the personal jurisdiction of this Court pursuant to §48.193 (1)(g), Fla. Stat. (2007). ALEXANDER engaged in substantial and not isolated activity within this state, subjecting ALEXANDER to the personal jurisdiction of this Court pursuant to §48.193 (2), Fla. Stat. (2007). ALEXANDER is a merchant engaged in the business of producing and selling specialized fabrics and related materials.

GENERAL ALLEGATIONS

5. WARNACO GROUP, INC. ("Warnaco") is a multi-brand, multi-channel apparel company with world-wide distribution. Warnaco owns and licenses a portfolio of highly recognized brand names. In 2004 ROKA entered into a contract with Warnaco to manufacture a large quantity of women's undergarments named All The Right Moves ("ATRM") (the "Warnaco Contract").

6. In April 2004 ALEXANDER provided Warnaco with sample fabric, which ALEXANDER, by affirmation and promises to Warnaco and ROKA, represented to be suitable for the purpose for which it was intended to be used. The ALEXANDER sample fabric was tested and approved by Warnaco for use as a cup liner in the ATRM products which ROKA was manufacturing to fulfill the Warnaco contract. ALEXANDER assigned to this specialized liner fabric an in-house identification Number 70717. It was identified at ROKA as Number 8101. Hereinafter the goods will be described as "the ALEXANDER Number 70717/8101 liner fabric."

7. Thereafter Warnaco instructed ROKA to place orders with ALEXANDER for the approved specialized liner fabric for use in the cup lining of the ATRM products

ROKA was manufacturing to fulfill the Warnaco contract. Over the next several months, ROKA placed multiple orders with ALEXANDER for the Number 70717/8101 liner fabric. ROKA placed these orders with ALEXANDER from ROKA's Jacksonville, Florida administrative office located at 9487 Regency Square Blvd., N. Jacksonville, Florida.

8. The Purchase Orders issued by ROKA from its Jacksonville office to ALEXANDER in North Carolina, attached collectively as Exhibit A, provided that Jacksonville, Florida was the place of destination for the goods shipped to ROKA at its Jacksonville, Florida location. The Purchase Orders provided that the shipping terms for the fabric furnished by ALEXANDER to ROKA that is the subject of this action were **"Ship Via: FOB JACKSONVILLE, FL U.S."** This means that ALEXANDER, as seller of the fabric, was required to, and did tender delivery of the fabric to ROKA in Jacksonville, Florida. (*See* § 672.319 (1)(b), Fla. Stat. (2007)("When the term is 'F.O.B. the place of destination,' the seller must at her or his own expense and risk transport the goods to that place and *there tender delivery of them* in the manner provided in this chapter...") (emphasis added). The Purchase Orders also provided that the goods were to be "billed to" ROKA at its Jacksonville, Florida office and further required that ALEXANDER was to send its invoices were to ROKA at the same location: **"9487 Regency Square Blvd, N., Jacksonville, FL 32225."**

9. ALEXANDER's own invoices, prepared by ALEXANDER in connection with the business transactions with ROKA which are the subject of this action, provide that the goods were both "sold to" and "shipped to" ROKA in Jacksonville, Florida. Specifically, the ALEXANDER invoices, a copy of one of which is attached as Exhibit B, provide in the **"SOLD TO"** and **"SHIP TO"** sections, that the fabric was **"SOLD TO ROKA APPAREL PRODUCTS, LLC, 9487 REGENCY SQUARE BLVD. N.,**

**JACKSONVILLE, FL 322250000” and “SHIP TO ROKA APPAREL PRODUCTS
c/o CROWLEY LOGISTICS, INC., 4222 JAMES E. CASEY DR. JACKSONVILLE,
FL 32219.”**

10. In the “**Send Remittance To**” section of ALEXANDER’s invoices to ROKA, ALEXANDER states that payment for the fabric was to be sent by ROKA to “Alexander Fabrics, P. O. Box 751597 in Charlotte, N.C.” The same information is reflected on the packing lists prepared by ALEXANDER in connection with the goods that are the subject of this action, one of which is attached as Exhibit C. ROKA complied by making payment for the fabric to ALEXANDER from ROKA’s Jacksonville, Florida office, from a Florida bank account maintained by Roka. Attached as Exhibit D are cancelled checks from Roka to Alexander making payment for fabrics delivered to Roka in Jacksonville, Florida during the relevant time frame. The cancelled checks bear Roka’s Jacksonville, Florida office address. This is the same Florida address found on the invoices and packing lists prepared by Alexander in the “Sold to” and “Ship to” sections.

11. By selling, shipping and tendering delivery of multiple orders for the ALEXANDER Number 70717/8101 liner fabric to ROKA at its Jacksonville, Florida location, over a period of several months, ALEXANDER engaged in business with ROKA in the state of Florida, engaged in substantial and not isolated business transactions with ROKA in Florida, and availed itself of the privileges of transacting business in the state of Florida. The causes of action asserted herein against ALEXANDER arose directly from those business transactions with ROKA at its Jacksonville, Florida location. These facts demonstrate sufficient predicates for this Court’s exercise of personal jurisdiction over ALEXANDER under the Florida Long Arm Statute, § 48.193 (1) (a) and (2), Fla. Stat. (2007). They also demonstrate the existence of sufficient minimum contacts between

ALEXANDER and the state of Florida for this Court to exercise personal jurisdiction over ALEXANDER in this action. *See Venetian Salami Co. v. Parthenais*, 554 So. 2d 499 (Fla. 1989).

12. At the same time ROKA placed the orders with ALEXANDER for the ALEXANDER Number 70717/8101 liner fabric, ROKA placed orders for other component fabrics it needed to manufacture the ATRM products with several other vendors at substantial cost and expense to ROKA. ALEXANDER knew that ROKA would be placing such orders.

13. At the time ROKA accepted delivery of the ALEXANDER Number 70717/8101 liner fabric tendered to ROKA **"F.O.B. Jacksonville, Florida,"** it was not aware of its nonconformity, nor was it possible for ROKA to have discovered the nonconformity before acceptance. Additionally ROKA was induced to accept the goods by ALEXANDER's assurances that the liner fabric was as ordered and promised.

14. Between April and early August 2004 ROKA produced large quantities of ATRM products, lining the cups with the ALEXANDER Number 70717/8101 liner fabric delivered by ALEXANDER to ROKA **"F.O.B. Jacksonville, Florida."**

15. In early August, 2004 Warnaco notified ROKA that the ATRM products ROKA had manufactured with the ALEXANDER Number 70717/8101 liner fabric were not performing due to the failure of the ALEXANDER Number 70717/8101 liner fabric to perform according to specifications and that it was not in conformity with the sample and affirmations provided by ALEXANDER. In particular the ALEXANDER Number 70717/8101 liner fabric did not stretch or mold as required and had both a different fabric content and appearance than ALEXANDER's affirmations and the sample provided and approved. ROKA promptly notified ALEXANDER of the nonconformity.

16. Both Warnaco and ROKA promptly notified ALEXANDER, upon discovery of the nonconformity, that the ALEXANDER Number 70717/8101 liner fabric shipped to ROKA failed to conform to specifications and was not the same as that ALEXANDER had promised and had submitted to Warnaco for testing and approval.

17. Efforts to resolve the issues with ALEXANDER regarding the ALEXANDER Number 70717/8101 liner fabric failed and in early October 2004, Warnaco instructed ROKA to cease using the ALEXANDER Number 70717/8101 liner fabric in manufacturing the ATRM products.

18. At that point in time ROKA was forced to destroy over \$40,000 of ATRM garments already laminated and cut which contained the ALEXANDER Number 70717/8101 liner fabric. In addition, ROKA then had in inventory over 100,000 yards of the ALEXANDER Number 70717/8101 liner fabric which ROKA had ordered to fulfill the Warnaco contract.

19. ROKA notified ALEXANDER within a reasonable time after acceptance of the ALEXANDER Number 70717/8101 liner fabric that it was rejecting and revoking the acceptance of the goods delivered due to their nonconformity, demanding credit for payments already made, and returning the unused ALEXANDER Number 70717/8101 liner fabric.

20. ROKA also sought instructions from ALEXANDER as to the return of the 100,000 yards ROKA had at its warehouse at the time.

21. ALEXANDER refused to provide ROKA a credit and also refused to provide ROKA a return authorization number. Instead ALEXANDER continued to ship goods to ROKA and notified ROKA not to return the ALEXANDER Number 70717/8101 liner fabric, telling ROKA that it would refuse any attempt by ROKA to return the goods.

Thereafter ROKA ceased making payments to ALEXANDER on invoices related to purchase orders dated from late 2004 into early 2005.

22. Despite commercially reasonable efforts by ROKA to find other uses for the ALEXANDER Number 70717/8101 liner fabric in its inventory, it has been unable to do so with the exception of a few thousand yards.

23. At the time of the filing of this suit, ROKA's current inventory of the non-conforming and defective ALEXANDER Number 70717/8101 liner fabric is approximately of 83,229 yards with a delivered cost of \$166,480.

24. As a result of ALEXANDER's failure to deliver the fabric ordered according to specifications and affirmations, and the failure of the ALEXANDER Number 70717/8101 liner fabric to conform to its intended use, of which ALEXANDER was aware at the time ROKA placed its orders, ROKA had approximately 14,000 dozens of open orders or forecasted orders cancelled.

25. This loss of business, involving substantial quantities of the other materials ROKA had purchased and which were in its inventory to complete the ATRM garments, created additional and foreseeable consequential and incidental damages to ROKA in excess of \$700,000.

26. The nonconformity of the ALEXANDER Number 70717/8101 liner fabric substantially impaired the value of the fabric to ROKA because it could not use it to produce the ATRM products for which it was intended; it also could not use component materials ordered to manufacture the ATRM garments; it was forced to destroy ATRM products already produced with the defective ALEXANDER fabric; and it resulted in the cancellation of orders and the loss of business and goodwill.

27. ROKA has at all relevant times had an advantageous business relationship with Warnaco which is one of ROKA's most important customers.

28. At all relevant times, ALEXANDER had knowledge of ROKA's advantageous business relationships with Warnaco and ALEXANDER knew that the ALEXANDER Number 70717/8101 liner fabric ordered by ROKA was intended for use in products ROKA was manufacturing for and to the specifications of Warnaco. ALEXANDER also knew that ROKA would be purchasing other component fabrics and trim at substantial cost to manufacture the ATRM products and that the merchantability and success of the garments depended on the proper functioning of the ALEXANDER Number 70717/8101 liner fabric which was an integral and essential part of each finished ATRM garment manufactured by ROKA.

29. ALEXANDER's failure to deliver conforming goods to ROKA that met the specifications ordered by ROKA and required by Warnaco resulted in Warnaco's refusal to accept goods manufactured by ROKA with ALEXANDER's defective product and further resulted in Warnaco's cancellation of substantial orders it had placed with ROKA, causing substantial damage to Plaintiff, including loss of anticipated profits, and impairment of goodwill with one of ROKA's major customers.

30. All conditions precedent to the bringing of this action have been performed, have occurred, or have been waived.

31. ROKA is not required to elect between revocation of acceptance and recovery of damages for breach. Both are available to ROKA. *See* §672.608, Fla. Stat. (2007).

32. ROKA's timely revocation provides ROKA with the same rights and duties with regard to the ALEXANDER Number 70717/8101 liner fabric as if ROKA had rejected it. *See* §672.608, Fla. Stat. (2007) and §672.607, Fla. Stat. (2007).

**COUNT I
BREACH OF CONTRACT**

33. Plaintiff realleges in this count the allegations set forth hereinabove in paragraphs 1 through 32.

34. ROKA and ALEXANDER entered into a series of contracts for the purchase and delivery of ALEXANDER Number 70717/8101 liner fabric. Copies of the Purchase Orders are attached as Exhibit A and their terms are incorporated by reference. The fabric delivered to ROKA by ALEXANDER was defective, failed to conform to specifications and affirmations of ALEXANDER, and did not perform for its intended use. As a direct result of this material breach by ALEXANDER, there was a total failure of consideration and ROKA has sustained, and continues to sustain economic damages.

35. ALEXANDER breached several contracts with ROKA in Florida by failing to perform acts required by the contracts to be performed in Florida, from which the causes of action alleged herein arose, subjecting ALEXANDER to the personal jurisdiction of this Court pursuant to §48.193 (1)(g), Fla. Stat. (2007).

36. ROKA is entitled to damages including the losses resulting in the ordinary course of events from ALEXANDER's breach determined in any manner which is reasonable. *See* §672.714, Fla. Stat. (2007). ROKA is also entitled to incidental and consequential damages resulting from ALEXANDER's breach. *See* §672.715, Fla. Stat. (2007).

37. As a further result of the total failure of consideration, ALEXANDER's failure of performance, and other misconduct described above, ROKA has incurred and will continue to incur additional costs and expenses, including reasonable attorney's fees.

WHEREFORE, ROKA demands judgment in its favor, together with an award of costs, pre-judgment interest, and all such other and additional relief as this Court may deem just and proper including reasonable attorney's fees.

COUNT II BREACH OF EXPRESS WARRANTIES

38. Plaintiff realleges in this count the allegations set forth hereinabove in paragraphs 1 through 37.

39. ALEXANDER created express warranties by affirmation, promise, description and sample provided by ALEXANDER to both Warnaco and ROKA that the ALEXANDER Number 70717/8101 liner fabric would perform for its intended use as a cup liner for the ATRM products and would conform to the express warranties.

40. The goods delivered to ROKA by ALEXANDER breached the express warranties created by ALEXANDER. Among other things, the ALEXANDER Number 70717/8101 liner fabric was not fit for the purpose for which it was to be used, failed to conform to specifications, did not stretch or mold as required, and was not the same as that ALEXANDER had promised and had submitted to Warnaco for testing and approval.

41. ROKA is entitled to damages resulting from ALEXANDER's breach of warranty measured by the difference at the time and place of acceptance between the value of the goods accepted and the value they would have had if they had been as warranted, unless special circumstances show proximate damages of a different amount. *See*

§672.714, Fla. Stat. (2007). ROKA is also entitled to incidental and consequential damages resulting from ALEXANDER's breach. *See* §672.715, Fla. Stat. (2007).

42. As a further result of ALEXANDER's breach of express warranties and other misconduct described herein, ROKA has incurred and will continue to incur additional costs and expenses, including reasonable attorney's fees.

WHEREFORE, ROKA demands judgment in its favor, together with an award of costs, pre-judgment interest, and all such other and additional relief as this Court may deem just and proper, including reasonable attorney's fees.

COUNT III BREACH OF IMPLIED WARRANTIES

43. Plaintiff realleges in this count the allegations set forth hereinabove in paragraphs 1 through 42.

44. A warranty that the ALEXANDER Number 70717/8101 liner fabric ordered by ROKA and delivered by ALEXANDER be merchantable is implied in each of the contracts entered into between ROKA and ALEXANDER for the purchase of the ALEXANDER Number 70717/8101 liner fabric.

45. The ALEXANDER Number 70717/8101 goods delivered to ROKA were not merchantable. Among other things, the ALEXANDER Number 70717/8101 liner fabric was not fit for the purpose for which it was to be used and did not conform to specifications, affirmations by ALEXANDER nor the sample provided.

46. ROKA is entitled to damages resulting from ALEXANDER's breach of warranty measured by the difference at the time and place of acceptance between the value of the goods accepted and the value they would have had if they had been as warranted, unless special circumstances show proximate damages of a different amount. *See*

§672.714, Fla. Stat. (2007). ROKA is also entitled to incidental and consequential damages resulting from ALEXANDER's breach. *See* §672.715, Fla. Stat. (2007).

47. As a further result of ALEXANDER's breach of implied warranties and other misconduct described herein, ROKA has incurred and will continue to incur additional costs and expenses, including reasonable attorney's fees.

WHEREFORE, ROKA demands judgment in its favor, together with an award of costs, pre-judgment interest, and all such other and additional relief as this Court may deem just and proper including reasonable attorney's fees.

COUNT IV REVOCATION OF ACCEPTANCE

48. Plaintiff realleges in this count the allegations set forth hereinabove in paragraphs 1 through 47.

49. At the time ROKA accepted delivery of the ALEXANDER Number 70717/8101 liner fabric tendered to ROKA "F.O.B. Jacksonville, Florida," it was not aware of its nonconformity, nor was it possible for ROKA to have discovered the nonconformity before acceptance. Additionally ROKA was induced to accept the goods by ALEXANDER's assurances that the liner fabric was as ordered and promised.

50. The nonconformity of the ALEXANDER Number 70717/8101 liner fabric substantially impaired the value of the fabric to ROKA because it could not use it to produce the ATRM products for which it was intended; it also could not use component materials ordered to manufacture the ATRM garments; it was forced to destroy ATRM products already produced with the defective ALEXANDER fabric; and it resulted in the cancellation of orders and the loss of business and goodwill.

51. ROKA notified ALEXANDER within a reasonable time after acceptance of the ALEXANDER Number 70717/8101 liner fabric that it was rejecting and revoking the acceptance of the goods delivered due to their nonconformity, demanding credit for payments already made, and returning the unused ALEXANDER Number 70717/8101 liner fabric.

52. ROKA is entitled to damages including the losses resulting in the ordinary course of events from ALEXANDER's breach determined in any manner which is reasonable. *See* §672.714, Fla. Stat. (2007). ROKA is also entitled to incidental and consequential damages resulting from ALEXANDER's breach. *See* §672.715, Fla. Stat. (2007).

WHEREFORE, ROKA demands judgment in its favor, together with an award of costs, pre-judgment interest, and all such other and additional relief as this Court may deem just and proper including reasonable attorney's fees.

DEMAND FOR JURY TRIAL

Pursuant to Florida Rule of Civil Procedure 1.430, ROKA demands a trial by jury of all issues so triable.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on this 16th day of July, 2007, a copy of the foregoing was furnished by facsimile and U.S. Mail to Patrick P. Coll, Esq., The Bedell Building, 101 East Adams Street, Jacksonville, Florida 32202.

By: 

BARBARA SLOTT PEGG

Florida Bar No. 275352

New York Bar No. 2140468

316 Sea Moss Lane

Ponte Vedra Beach, Florida 32082

Telephone No. (904) 285-8100

Facsimile No. (904) 285-8890

ATTORNEY FOR PLAINTIFF

EXHIBIT A

FROM :

FAX NO. :

Jul. 13 2007 12:36PM P5

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHOM-FEN LEE
EMAIL: SFLEERHARRACO.COM
PHONE# 504-670-4051

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

TERMS: 60 DAYS (FROM INVOICE DATE)

D.D.P.

ship Via: FOB JACKSONVILLE, FL U.S.

ship To: HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To: ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

P U R C H A S E O R D E R

Date 06/09/2004

Order Number R350520

Vend# 0032 Buyer CUDR

PLEASE SEE REVERSE FOR REGULATION INF

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due Date	At ROKA	Ship To
1	1.7000	08101	MASKING FABRIC	ATW	70717	70717	10,000.000	YARDS	06/12/2004	23	RC
				TRDE WHITE			10,000.000	YARDS	07/05/2004	27	RC

SPECIAL INSTRUCTIONS

Send invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANDEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SLEE@ARNACO.COM
PHONE# 504-670-4031

P U R C H A S E O R D E R

Date
06/09/2004Order Number
R350520Vend# 0032 Buyer
CDUR

PLEASE SEE REVERSE FOR REGULATION INF

TERMS: 60 DAYS (FROM INVOICE DATE)

ALEXANDER

1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

D.D.P.

ship Via: FOB JACKSONVILLE, FL U.S.

ship To:
RCHARLEY MANUFACTURING #2
CURTIS DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANDEVA BUILDING #17
VILLANDEVA-C HONDURAS

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	1.70000	08101 MASKING FABRIC	ATW TRUE WHITE			20,000.000	YARDS	08/06/2004	34 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANDEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SELESMARNACO.COM
PHONE# 504-670-4051

P U R C H A S E O R D E R

Date
06/09/2004Order Number
R350521Vend#
0032Buyer
CDUR

PLEASE SEE REVERSE FOR REGULATION INF

TERMS: 60 DAYS (FROM INVOICE DATE)

ALEXANDER

1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

D.D.P.

Ship Via: FOB JACKSONVILLE, FL U.S.

Ship To:
RC -HARLEY MANUFACTURING #2
CUTTING DEPT (ROKA)
2011 PARQUE INDUSTRIAL
VILLANDEVA BUILDING #17
VILLANDEVA-C HONDURAS

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due Date	Ship To
1	2.12000	08101	AUB	RICH BLACK			14,400.000	YARDS	08/20/2004	34 RC
			MASKING FABRIC							

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

FROM :

FAX NO. :

Jul. 13 2007 12:35PM P4

ROKA APPAREL PRODUCTS LLC
VILLANDEVA, CORTES HONDURAS
CONTACT: SHION-FEN LEE
EMAIL: SELEEWARNACO.COM
PHONE# 504-670-4051

TERMS: 60 DAYS (FROM INVOICE DATE)

PURCHASE ORDER

Date
06/09/2004Order Number
R350521Vend# 0032 Buyer
CDUR

PLEASE SEE REVERSE FOR REGULATION INF

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

D.D.P.

ship via: FOB JACKSONVILLE, FL U.S.

ship to: HANLEY MANUFACTURING #2
CUTTING DEPT (ROKA)
201 PARQUE INDUSTRIAL
VILLANDEVA BUILDING #17
VILLANDEVA-C HONDURAS

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L N #	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	2.12000	08101 MASKING FABRIC	AUB RICH BLACK	70717	70717	7,200.000 YARDS	06/12/2004	23	RC
						7,200.000 YARDS	07/05/2004	27	RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

FROM :

FAX NO. :

Jul. 13 2007 12:34PM P2

ROKA APPAREL PROD LLC
VILLANUEVA, CORONADURAS
CONTACT: SHIOR-LEE
EMAIL: SLEE@RKA.COM
PHONE# 504-670-1

TERMS: 60 DAYS (FROM INVOICE DATE)

PURCHASE ORDER

Date
06/10/2004Order Number
R350687Vend# 0032 Buyer
CDUR

PLEASE SEE REVERSE FOR REGULATION INF

ALEXANDER
1718 MARBLE AVENUE
336-229-9139
BURLINGTON, NC 5

D.D.P.

ship Via: FOB JACKSONVILLE, FL U.S.

ship To: HANLEY MANUFACTURING #2
CUTTING DEPT (ROKA)
201 PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L	N	Price	bfid	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	1.70000	101	SKINS FABRIC	ATW	TRDE WHITE		600.000	YARDS	07/19/2004	30 RC

SPECIAL INSTRUCT

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot ful any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHION-FEN LEE
EMAIL: SFLEEGWARRNACO.COM
PHONE# 504-670-4051

P U R C H A S E O R D E R

Date
06/10/2004

Order Number
R350688

Vend# 0032
Buyer CDUR

PLEASE SEE REVERSE FOR REGULATION INF

TERMS: 60 DAYS (FROM INVOICE DATE)

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

D.D.P.

ship Via: FOB JACKSONVILLE, FL U.S.

ship To:
RC -

HAMEET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	2.12000	08101	MASKING FABRIC	AUB RICH BLACK			600.000	YARDS	07/19/2004	36 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SFL@EARNACO.COM
PHONE# 504-670-4051

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

TERMS: 60 DAYS (FROM INVOICE DATE)

P U R C H A S E O R D E R

Date
06/30/2004

Order Number
R352197

Vend# 0032 Buyer JFER

PLEASE SEE REVERSE FOR REGULATION INF

D.D.P.

ship Via: FOB JACKSONVILLE, FL U.S.

ship To: HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1		1.70000	08101 MASKING FABRIC	GCQ POWDER PINK			60.000	YARDS	08/13/2004	33 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SELE@ARNAO.COM
PHONE# 504-670-4051

P U R C H A S E O R D E R

Date 06/30/2004

Order Number R352168

Vend# 0032 Buyer CDUR

PLEASE SEE REVERSE FOR REGULATION INF

TERMS: 60 DAYS (FROM INVOICE DATE)

ALEXANDER

1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

D.D.P.

Ship Via: FOB JACKSONVILLE, FL U.S.

Ship To: HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L N #	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To wk
1	1.70000	08101 MASKING FABRIC	ATW TRUE WHITE			14,318.000	YARDS	08/15/2004	34 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SLEESWARNACO.COM
PHONE# 504-670-4051

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

TERMS: 60 DAYS (FROM INVOICE DATE)

D.D.P.

Ship Via: FOB JACKSONVILLE, FL U.S.

Ship To: HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

P U R C H A S E O R D E R

Date
07/02/2004

Order Number
R352286

Vend# 0032
Buyer JFER

PLEASE SEE REVERSE FOR REGULATION INF

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due Date	Ship To
1	1.90000	08101	MASKING FABRIC	WWJ	WARM TAUPE		600.000	YARDS	08/09/2004	33 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SFLEEGW@ARNACO.COM
PHONE# 504-670-4051

P U R C H A S E O R D E R

Date
07/07/2004Order Number
R352375Vend# 0032 Buyer
JFER

PLEASE SEE REVERSE FOR REGULATION INF

TERMS: 60 DAYS (FROM INVOICE DATE)

ALEXANDER

1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

D.D.P.

ship via: FOB JACKSONVILLE, FL U.S.

SHIP TO:
RC -HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	1.90000	08101 MASKING FABRIC	X16 INFINITY			950.000	YARDS	08/16/2004	34 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SFE@SWARNACO.COM
PHONE# 504-670-4051

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

TERMS: 60 DAYS (FROM INVOICE DATE)

D.D.P.

Ship Via: FOB JACKSONVILLE, FL U.S.

Ship To: HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

P U R C H A S E O R D E R

Date
07/07/2004

Order Number
R352374

Vend# 0032
Buyer JFER

PLEASE SEE REVERSE FOR REGULATION INF

L N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To wk
1	1.90000	08101 MASKING FABRIC	WWJ WARM TAUPPE			600.000	YARDS	08/16/2004	34 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

FROM :

FAX NO. :

Jul. 13 2007 12:34PM P1

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN IER
EMAIL: SILEERARNACO.COM
PHONE# 504-670-4051

TERMS: 60 DAYS (FROM INVOICE DATE)

PURCHASE ORDER

Date
07/07/2004

Order Number
R352372

Vend#
0032

Buyer
JFER

PLEASE SEE REVERSE FOR REGULATION INF

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

D.D.P.

Ship Via: FOB JACKSONVILLE, FL U.S.

Ship To:
RC -

HANLEY MANUFACTURING #2
CUTTING DEPT (ROKA)
FOOT PARADE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due Date	Ship To
1	1.70000	08101 MASKING FABRIC	ALV IVORY		Mill Color	400.000	YARDS	08/16/2004	34 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All Invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

Jul. 13 2007 12:36PM P6

FROM :

FAX NO. :

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOM-FEN LEE
EMAIL: SELEGUARRACO.COM
PHONE# 504-670-4051

TERMS: 60 DAYS (FROM INVOICE DATE)

D.D.P.

ship Via: FOB JACKSONVILLE, FL U.S.

ship To: HAMLET MANUFACTURING #2
RC - CUTTING DEPT (ROKA)

201 PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

PURCHASE ORDER

Date 07/07/2004

Order Number R352372

Vend# 0032 Buyer CDOR

PLEASE SEE REVERSE FOR REGULATION INFO

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1		1.7000	08101 MASKING FABRIC	ATV IVORY	70717	70717	400.000	YARDS	08/16/2004	32 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show ROKA's number and purchase order number.
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection, Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SELEBARNACO.COM
PHONE# 504-670-4051

P U R C H A S E O R D E R

Date 08/23/2004

Order Number R354045

Vend# 0032 Buyer CDUR

PLEASE SEE REVERSE FOR REGULATION INF

TERMS: 60 DAYS (FROM INVOICE DATE)

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

D.D.P.

ship Via: FOB JACKSONVILLE, FL U.S.

ship To: RC

HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	1.70000	08101	MASKING FABRIC	ATW			6,231.000	YARDS	08/24/2004	35 RC
				TRUE WHITE						

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

Jul. 13 2007 12:37PM P7

FAX NO. :

FROM :

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHION-FEN LEE
EMAIL: SELESWARNACO.COM
PHONE# 504-670-4051

TERMS: 60 DAYS (FROM INVOICE DATE)

D.D.P.

ship via: FOB JACKSONVILLE, FL U.S.

ship to:
RC -

HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
2011 PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

PURCHASE ORDER

Date
08/23/2004Order Number
R354030Vend#
0032Buyer
CDUR

PLEASE SEE REVERSE FOR REGULATION INFO

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due Date	At ROKA	Wk	Ship To
1		1.70000	08101 MASKING FABRIC	ATM TRUE WHITE			6,318.000	YARDS	08/24/2004	35		RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
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*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
fiber products I.O.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

FROM :

FAX NO. :

Jul. 13 2007 12:37PM PB

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHILOH-BEN LEE
EMAIL: SILEE@HANNACO.COM
PHONE# 504-670-4051

TERMS: 60 DAYS (FROM INVOICE DATE)

D.D.P.

SHIP Via: FOB JACKSONVILLE, FL U.S.

SHIP To:
RC -

HANLEY MANUFACTURING #2
CUTTING DEPT (ROKA)
201 PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

BILL To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

PURCHASE ORDER

Date
08/23/2004Order Number
R354045Vend#
0032Buyer
CDUR

PLEASE SEE REVERSE FOR REGULATION INF

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1		1.70000	08101 MASKING FABRIC	ATW TRUE WHITE			6,231.000	YARDS	08/24/2004	35 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
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Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

FROM :

FAX NO. :

Jul. 13 2007 12:35PM P3

A APPAREL PRODUCTS LLC
LANAUEVA, CORTES HONDURAS
FACT: SHIOW-FEN LEE
IL: SLEEKGWARRNACO.COM
NE# 504-670-4051

TERMS: 60 DAYS (FROM INVOICE DATE)

PURCHASE ORDER

Date
08/23/2004Order Number
R354030Vend#
0032Buyer
CDUR

PLEASE SEE REVERSE FOR REGULATION INF

XANDER
8 MAPLE AVENUE
-229-9139
LINGTON, NC 27215

D.D.P.

Ship Via: FOB JACKSONVILLE, FL U.S.

Ship To:
RC -

HANLEY MANUFACTURING #2
CUTTING DEPT (ROKA)
201 PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

M: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	1.70000	08101 MASKING FABRIC	ATW TRUE WHITE			6,318.000	YARDS	08/24/2004	35 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
notify us IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

FROM :

FAX NO. :

Jul. 13 2007 12:38PM P9

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, SHION-REN LEE
CONTACT: SIEGEMANNACU.COM
EMAIL: SIEGEMANNACU.COM
PHONE# 504-670-4051

TERMS: 60 DAYS (FROM INVOICE DATE)

PURCHASE ORDER

Date 09/02/2004

Order Number R353400

Vend# 0032

Buyer CDBR

PLEASE SEE REVERSE FOR REGULATION INF

ALEXANDER

1718 MARIE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

D.O.P.

ship via: FOB JACKSONVILLE, FL U.S.

ship To: HAMLET MANUFACTURING #2
RC - CUTTING DEPT (ROKA)
201 PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	1.70000	08101	ATW	TRUE WHITE			11,003.000	YARDS	09/03/2004	36 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show ROKA's number and purchase order number.
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection, Reserve the right to return such goods for full credit.
*Continuing guaranty under the Flammable Fabrics and textile fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTRACT: SHIOW-FEN LEE
EMAIL: STEE@WARRACO.COM
PHONE# 504-670-4051

P U R C H A S E O R D E R

Date
09/02/2004Order Number
R354401Vend# 0032 Buyer
CDUR

PLEASE SEE REVERSE FOR REGULATION INF

TERMS: 60 DAYS (FROM INVOICE DATE)

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

D.D.P.

ship via: FOB JACKSONVILLE, FL U.S.

ship To:
RC -

HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Attn: ALISON LOPEZ

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1	2.12000	08101	MASKING FABRIC	AUB	RICH BLACK		2,581.000	YARDS	09/04/2004	36 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

FROM :

FAX NO. :

Jul. 13 2007 12:38PM P10

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SLEE@WARMACO.COM
PHONE# 504-670-4051

TERMS: 60 DAYS (FROM INVOICE DATE)

D.D.P.

ship Via: FOB JACKSONVILLE, FL U.S.

ship To: HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

PURCHASE ORDER

Date 10/05/2004

Order Number R355632

Vend# 0032 Buyer EPN

PLEASE SEE REVERSE FOR REGULATION INF

L	N	Price	Fabric	Color	Mill Number	Mill Description	Order Qty	Unit Meas.	Due At ROKA Date	Ship To
1		1.70000	08101	XP3			100.000	YARDS	10/18/2004	43 RC
			MASKING FABRIC	PASSION PURPLE						

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All Invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.T.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

ROKA APPAREL PRODUCTS LLC
VILLANUEVA, CORTES HONDURAS
CONTACT: SHIOW-FEN LEE
EMAIL: SELEE@WANNACO.COM
PHONE# 504-670-4051

ALEXANDER
1718 MAPLE AVENUE
336-229-9139
BURLINGTON, NC 27215

Attn: ALISON LOPEZ

TERMS: 60 DAYS (FROM INVOICE DATE)

D.D.P.

Ship Via: FOB JACKSONVILLE, FL U.S.

Ship To: HAMLET MANUFACTURING #2
CUTTING DEPT (ROKA)
ZOLI PARQUE INDUSTRIAL
VILLANUEVA BUILDING #17
VILLANUEVA-C HONDURAS

Bill To:

ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

P.O. Comments

P U R C H A S E O R D E R

Date
10/06/2004

Order Number
R355632

Vend# 0032 Buyer
EPEN

PLEASE SEE REVERSE FOR REGULATION INF

L N #	Price	Fabric	Color	Mill Number	Mill Description Mill Color	Order Qty	Unit Meas.	Due At ROKA Date	Ship To Wk
1	1.90000	08101 MASKING FABRIC	WMJ WARM TAUPE			900.000	YARDS	11/05/2004	45 RC

SPECIAL INSTRUCTIONS

Send Invoices to:
ROKA APPAREL PRODUCTS LLC
SUITE 145
9487 REGENCY SQUARE BLV N
TEL: 904 725 0024
JACKSONVILLE, FL 32225

*All invoices, packing lists, cartons and labels must show
ROKA's number and purchase order number
*Packing lists must be included with all shipments.
*If goods do not meet ROKA specification and inspection,
Reserve the right to return such goods for full credit.
*Continuing guaranty under the flammable fabrics and textile
Fibre products I.D.'s must be made on all invoices.

If you cannot fulfill any of the above
NOTIFY US IMMEDIATELY

COPY 1 - Vendor Copy

Authorized Signature

EXHIBIT B

Alexander Fabrics

POST OFFICE BOX 147
 BURLINGTON, NORTH CAROLINA 27216-0147
 TELEPHONE: 336/229-9139
 FACSIMILE: 336/228-3332

PROOF
INVOICE

INVOICE NUMBER: 0018970

INVOICE DATE: 8/05/2004

PAGE: 1

SOLD
 TO

ROYA APPAREL PRODUCTS, LLC
 9487 REGENCY SQUARE BLVD. N
 JACKSONVILLE, FL 322250000

SHIP
 TO

ROYA APPAREL PRODUCTS
 C/O CROWLEY LOGISTICS, INC.
 4222 JAMES E. CASEY DR.
 JACKSONVILLE, FL 32219

BOL
 TERMS
 SHIP VIA
 SHIP DATE

0024599
 NET 60
 WATKINS TRUCK
 8/05/2004

PO NUMBER R350520
 PO DATE 6/21/2004
 CONTRACT # 0007068-000
 SALESMAN DAVID BLOOM

<p>70717 0 7164 0810LATW TRUE WHITE POLY 70717 ATW TRUE WHITE POLY SHADE: 10</p> <p>Send Remittance To: ALEXANDER FABRICS P.O. BOX 751597 CHARLOTTE, NC 28275</p> <p><i>David Thompson</i></p>	0018116000002	2	YD SY LB	3400.0 5666.7 1654.8	1.700	5780.00
SUBTOTAL				3400.0		5780.00
TOTAL				3400.0		5780.00

Continuing Guaranty Under the Flammable Fabrics Act and Textile Fiber Products Identification filed with the Federal Trade Commission.

EXHIBIT C

Alexander Fabrics

Packing List

DATE
7/23/2004ROL NO.
0024336P.O. NO.
R350520

CARRIER: WATKINS TRUCK

SOLD
TOROKA APPAREL PRODUCTS
9487 REGENCY SQUARE BLVD N
JACKSONVILLE, FL 32225SHIP
TOROKA APPAREL PRODUCTS
C/O CROWLEY LOGISTICS, INC.
JACKSONVILLE, FL 32219

PRODUCT		CUSTOMER PRODUCT			
70717 0 7164		08101ATW TRUE WHITE POLY 70717			
COLOR		CUSTOMER COLOR #			
ATW TRUE WHITE POLY		ATW			
BULK NUMBER	ROLL NO.	LOT #	LINEAR YARDS	GROSS WEIGHT	NET WEIGHT
	000398385	0018157000000	124.0	59.0	57.4
	000398386	0018157000000	100.0	49.0	47.4
	000398387	0018157000000	100.0	49.0	47.4
	000398389	0018157000000	100.0	49.0	47.4
	000398391	0018157000000	100.0	49.0	47.4
	000398392	0018157000000	100.0	49.0	47.4
	000398393	0018157000000	100.0	49.0	47.4
	000398394	0018157000000	100.0	49.0	47.4
	000398395	0018157000000	100.0	49.0	47.4
	000398396	0018157000000	100.0	49.0	47.4
	000398398	0018157000000	100.0	49.0	47.4
	000398399	0018157000000	100.0	49.0	47.4
	000398400	0018157000000	124.0	58.0	56.4
	000398401	0018157000000	100.0	49.0	47.4
	000398402	0018157000000	100.0	49.0	47.4
	000398404	0018157000000	100.0	49.0	47.4
	000398405	0018157000000	100.0	49.0	47.4
	000398406	0018157000000	100.0	49.0	47.4
PRODUCT TOTALS: PKGS: 18		3080.0 SQ YDS	1848.0 LN YDS	901.0 GR.WGT	872.2 NT.WGT
FINAL TOTALS: PKGS: 18		3080.0 SQ YDS	1848.0 LN YDS	901.0 GR.WGT	872.2 NT.WGT

EXHIBIT D

05/30/2007 01:22 19047230020

BRANCH BANKING AND TRUST COMPANY
JACKSONVILLE, FLORIDA

11C
2339
63-0130/2631
1505

ROKA APPAREL PRODUCTS, LLC.
(904)725-0024
9487 REGENCY SQUARE BLVD. N., STE. 145
JACKSONVILLE, FL 32225

10/7/2004

**44,943.18

PAY TO THE ORDER OF Alexander Fabrics

Forty-Four Thousand Nine Hundred Forty-Three and 18/100 ***** DOLLARS

Alexander Fabrics
P.O. Box 751597
Charlotte, NC 28275

Karen Stone

MEMO

⑈002339⑈ ⑆263191387⑆0145171563⑈

⑈0004494318⑈

Roka Apparel Products LLC
9487 Regency Square Blvd. N Suite 145
Jacksonville, FL 32225-8125
904-725-0024

BRANCH BANKING AND TRUST COMPANY
TALLAHASSEE, FL 32312
63-0138/2631

11C 2782

1/19/2005

PAY TO THE ORDER OF Alexander Fabrics

Thirty-One Thousand Two Hundred Twenty-One and 26/100 ***** DOLLARS

Alexander Fabrics
P.O. Box 751597
Charlotte, NC 28275

Karen Stone

MEMO

⑈002782⑈ ⑆263191387⑆0145171563⑈

⑈0003122126⑈

#1935
PRT043
12/12/04
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PILA, PA 0122005 1971
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